

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**



**FILED**

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**A2301008**

Application of San Diego Gas & Electric  
Company (U 902 E) for Authority to Update  
Marginal Costs, Cost Allocation, and Electric Rate  
Design

Application 23-01-\_\_\_\_  
(Filed January 17, 2023)

**APPLICATION OF  
SAN DIEGO GAS & ELECTRIC COMPANY (U 902 E)  
FOR AUTHORITY TO UPDATE MARGINAL COSTS, COST ALLOCATION, AND  
ELECTRIC RATE DESIGN**

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January 17, 2023

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**I. INTRODUCTION**

Pursuant to California Public Utilities Commission’s (CPUC or Commission) Decision (D.) 07-07-004, D.20-01-002, D.21-07-010, Executive Director Rachel Peterson’s April 13, 2022 letter partially granting San Diego Gas & Electric Company’s (SDG&E) request for extension (until December 30, 2022), Executive Director Rachel Peterson’s December 20, 2022 letter partially granting SDG&E’s request for extension (until January 17, 2023), and the Commission’s Rules of Practice and Procedure, SDG&E respectfully submits this Application—SDG&E’s Test Year (TY) 2024 General Rate Case (GRC) Phase 2 Application—for authority to update marginal costs, cost allocation, and electric rate design (Application).

As set forth in more detail below, SDG&E first summarizes its Application and testimony. SDG&E then provides the information necessary to comply with the statutory and procedural requirements associated with this Application, including a recommended procedural schedule.

## **II. SUMMARY OF APPLICATION AND SUPPORTING TESTIMONY**

In support of this Application, SDG&E is submitting the following testimony:

- Chapter 1 – Prepared Direct Testimony of Adam Pierce (policy);
- Chapter 2 – Prepared Direct Testimony of Ray C. Utama (revenue allocation).
- Chapter 3 – Prepared Direct Testimony of Ray C. Utama, Erica Wissman, Hannah Campi, and Gwendolyn Morien (rate design).
- Chapter 4 – Prepared Direct Testimony of William G. Saxe (distribution cost studies).
- Chapter 5 – Prepared Direct Testimony of Jeff DeTuri (commodity cost studies).
- Chapter 6 – Prepared Direct Testimony of William G. Saxe (street lighting).
- Chapter 7 – Prepared Direct Testimony of Jeffrey Nightingale (street lighting Schedule OL-1, Light Emitting Diode (LED) conversions).
- Chapter 8 – Prepared Direct Testimony of Evelyn Luna (miscellaneous rate design).
- Chapter 9 – Prepared Direct Testimony of Rachelle R. Baez (affordability).

In general terms, this Application continues most, but not all, aspects of SDG&E's existing rate structures. Importantly, SDG&E is proposing limited changes to residential rate design due to the overlapping demand flexibility rulemaking, Rulemaking 22-07-005, which is addressing residential rates in such a significant way that changes proposed by SDG&E herein would lead to potentially conflicting decisions. However, SDG&E is proposing, among other things, an update to the residential medical baseline program discount methodology and a change to the standard time-of-use (TOU) periods for all customer classes such that the 10 AM to 2 PM period is a super-off-peak TOU period year-round. That period is currently off-peak during ten months of the year and super-off-peak during March and April only. Additionally, although

SDG&E's marginal cost study suggests that TOU differentials should be narrowed/muted, SDG&E is proposing to maintain the current TOU differentials so that customer price signals remain consistent and strong, in alignment with state policy. Finally, SDG&E is proposing to split the current Medium/Large Commercial & Industrial (M/L C&I) customer class into a Medium Commercial customer class and a Large C&I customer class.

### **III. STATUTORY AND PROCEDURAL REQUIREMENTS**

#### **A. Rule 2.1 (a) – (c)**

This Application is filed pursuant to the Commission's Rules of Practice and Procedure, California Public Utilities Code (P.U. Code) Sections 451, 454 and 491, D.07-07-004 (Ordering Paragraph (OP) 1), D.20-01-002 (OP 2), D.21-07-010 (OP 2), Executive Director Rachel Peterson's April 13, 2022 letter partially granting SDG&E's request for extension (until December 30, 2022), and Executive Director Rachel Peterson's December 20, 2022 letter partially granting SDG&E's second request for extension (until January 17, 2023).

In accordance with Rule 2.1 (a) – (c) of the Commission's Rules of Practice and Procedure, SDG&E provides the following information.

#### **1. Rule 2.1 (a) - Legal Name**

SAN DIEGO GAS & ELECTRIC COMPANY is a corporation organized and existing under the laws of the State of California. SDG&E is engaged in the business of providing electric service in a portion of Orange County and electric and gas service in San Diego County. SDG&E's principal place of business is: 8330 Century Park Court, San Diego, California 92123.

**2. Rule 2.1 (b) - Correspondence**

Correspondence or communications regarding this Application should be addressed to:

William Fuller  
8330 Century Park Court, CP32F  
San Diego, CA 92123-1530  
858/654-1885 phone  
wfuller@sdge.com

with copies to:

Rebecca D. Hansson  
San Diego Gas & Electric Company  
8330 Century Park Court, CP32D  
San Diego, CA 92123-1530  
858/654-8278 phone  
rhansson@sdge.com

**3. Rule 2.1 (c)**

**a. Proposed Category of Proceeding**

In accordance with Rule 7.1, SDG&E requests that this Application be categorized as ratesetting.

**b. Issues to be Considered and Relevant Safety Considerations**

The issue to be considered in this proceeding is whether SDG&E's proposals to update its marginal costs, cost allocation, and electric rate design are reasonable and should be approved.

With respect to relevant safety considerations, SDG&E does not believe that the approval of SDG&E's proposals will have a safety impact.

**c. Need for Hearings**

Based on past experience in GRC Phase 2 proceedings, it is possible that evidentiary hearings will be necessary, so SDG&E has reserved time for them in its proposed schedule below.

**d. Proposed Schedule**

SDG&E proposes the following schedule:

<b><u>ACTION</u></b>	<b><u>DATE</u></b>
Application filed	January 17, 2023
Responses and Protests	February 21, 2023 <sup>1</sup>
Reply to Responses and Protests	March 3, 2023
Prehearing Conference	March 21, 2023
Scoping Memo Issued	March 24, 2023
Intervenor Testimony	May 5, 2023
Concurrent Rebuttal Testimony	June 9, 2023
Settlement Discussions	June 10- July 30, 2023
Evidentiary Hearings (If Necessary)	July 31 – August 4, 2023
Opening Briefs	August 25, 2023
Reply Briefs	September 22, 2023
Proposed Decision	October 20, 2023

**B. Rule 2.2 – Articles of Incorporation**

A copy of SDG&E’s Restated Articles of Incorporation as last amended, presently in effect and certified by the California Secretary of State was filed with the Commission on September 10, 2014 in connection with SDG&E’s Application (A.) 14-09-008 and is incorporated herein by reference.

**C. Rule 3.2 (a) – (d) – Authority to Change Rates**

In accordance with Rule 3.2 (a) – (d) of the Commission’s Rules of Practice and Procedure, SDG&E provides the following information.

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<sup>1</sup> Per Commission Rule 2.6(a), the projected deadline for responses and protests represents 30 days after the filing of the Application (February 16, 2023), plus two business days for the Commission to post notice of the Application on the Daily Calendar (February 21, 2023).



**1. Rule 3.2 (a) (1) – Balance Sheet**

SDG&E's balance sheet, income statement and financial statement are included with this Application as Appendix A.

**2. Rule 3.2 (a) (2) – Statement of Effective Rates**

A statement of all of SDG&E's presently effective electric and gas rates can be viewed electronically on SDG&E's website. Appendix B to this Application provides the table of contents from SDG&E's electric tariffs on file with the Commission.

**3. Rule 3.2 (a) (3) - Statement of Proposed Rate Change**

Appendix C includes Tables 1 and 2 showing SDG&E's proposed electric rates and rate revenues, by customer class.

**4. Rule 3.2 (a) (4) – Description of Property and Equipment**

SDG&E is in the business of generating, transmitting and distributing electric energy to San Diego County and part of Orange County. SDG&E also purchases, transmits and distributes natural gas to customers in San Diego County. SDG&E has electric transmission, distribution and service lines in San Diego, Orange and Imperial Counties. This includes a composite 92% ownership in the 500,000 volt Southwest Powerlink, including substations and transmission lines, which run through San Diego and Imperial Counties to the Palo Verde substation in Arizona. This also includes full ownership of the 500,000 volt Sunrise Powerlink, including substations and transmission lines, which run through San Diego and Imperial Counties to the Imperial Valley substation. Gas facilities consist of the Moreno gas compressor station in Riverside County and the Rainbow compressor station located in San Diego County. The gas is transmitted through high and low-pressure distribution mains and service lines.

Applicant's original cost of utility plant, together with the related reserves for depreciation and amortization for the six-month period ending June 30, 2022, is shown on the Statement of Original Cost and Depreciation Reserve attached as Appendix D.

**5. Rule 3.2 (a) (5) and (6) – Summary of Earnings**

A summary of SDG&E's earnings (for the total utility operations of the company) is included as Appendix E to this Application.

**6. Rule 3.2 (a) (7) – Statement re Tax Depreciation**

For financial statement purposes, depreciation of utility plant has been computed on a straight-line remaining life basis, at rates based on the estimated useful lives of plant properties. For federal income tax accrual purposes, SDG&E generally computes depreciation using the straight-line method for tax property additions prior to 1954, and liberalized depreciation, which includes Class Life and Asset Depreciation Range Systems, on tax property additions after 1954 and prior to 1981. For financial reporting and rate-fixing purposes, "flow through accounting" has been adopted for such properties. For tax property additions in years 1981 through 1986, SDG&E has computed its tax depreciation using the Accelerated Cost Recovery System. For years after 1986, SDG&E has computed its tax depreciation using the Modified Accelerated Cost Recovery Systems and, since 1982, has normalized the effects of the depreciation differences in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

**7. Rule 3.2 (a) (8) – Proxy Statement**

A copy of the most recent proxy statement sent to all shareholders of SDG&E's parent company, Sempra Energy, dated March 29, 2022, was mailed to the Commission on April 13, 2022, and is incorporated herein by reference.

**8. Rule 3.2 (a) (10) – Statement re Pass Through to Customers**

The rate increases reflected in this Application pass through to customers only increased costs to SDG&E for the services or commodities furnished by it.

**9. Rule 3.2 (b) – Notice to State, Cities and Counties**

In compliance with Rule 3.2 (b) of the Commission’s Rules of Practice and Procedure, SDG&E will, within twenty days after the filing this Application, mail a notice to the State of California and to the cities and counties in its service territory and to all those persons listed in Appendix F to this Application.

**10. Rule 3.2 (c) – Newspaper Publication**

In compliance with Rule 3.2 (c) of the Commission’s Rules of Practice and Procedure, SDG&E will, within twenty days after the filing of this Application, publish in newspapers of general circulation in each county in its service territory notice of this Application.

**11. Rule 3.2 (d) – Bill Insert Notice**

In compliance with Rule 3.2 (d) of the Commission’s Rules of Practice and Procedure, SDG&E will, within 45 days after the filing of this Application, provide notice of this Application to all of its customers along with the regular bills sent to those customers that will generally describe the proposed rate changes addressed in this Application.

**IV. SERVICE**

This is a new Application. No service list has been established for this proceeding. Accordingly, SDG&E will serve this Application, including its appendices, accompanying prepared direct testimony and related exhibits, on parties to the service list for parties to SDG&E’s 2019 GRC Phase 2 proceeding (A.19-02-002) and parties to SDG&E’s Phase 1 GRC (A.22-05-015). SDG&E will send via overnight mail two hard copies to Acting Chief Administrative Law Judge (ALJ) Michelle Cooke.

**V. CONCLUSION**

For all the foregoing reasons, SDG&E requests that the Commission:

1. Adopt SDG&E's proposals set forth in this Application and associated testimony; and
2. Grant such other and further relief as the Commission finds to be just and reasonable.

DATED at San Diego, California, this 17th day of January, 2023.

Respectfully Submitted,

/s/ Rebecca D. Hansson

Rebecca D. Hansson

*Attorney for:*

SAN DIEGO GAS & ELECTRIC COMPANY

8330 Century Park Court, CP32D

San Diego, CA 92123-1530

Telephone: (858) 654-8278

Email: rhansson@sdge.com

## **OFFICER VERIFICATION**

Scott B. Crider declares the following:

I am an officer of San Diego Gas & Electric Company and am authorized to make this verification on behalf of San Diego Gas & Electric Company. I am informed and believe that the matters stated in the foregoing **APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 E) FOR AUTHORITY TO UPDATE MARGINAL COSTS, COST ALLOCATION, AND ELECTRIC RATE DESIGN** are true to my own knowledge, except as to matters which are therein stated on information and belief, and as to those matters, I believe them to be true.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on January 17, 2023, at San Diego, California.



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Scott B. Crider  
San Diego Gas & Electric Company  
Sr Vice President – External & Operations Support

**APPENDIX A**  
**BALANCE SHEET, INCOME STATEMENT**  
**AND FINANCIAL STATEMENT**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**Jun 2022**

<b>1. UTILITY PLANT</b>		<u>2022</u>
101	UTILITY PLANT IN SERVICE	\$ 23,649,514,187
102	UTILITY PLANT PURCHASED OR SOLD	-
104	UTILITY PLANT LEASED TO OTHERS	112,194,000
105	PLANT HELD FOR FUTURE USE	-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	1,779,464,417
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(7,201,094,231)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(756,325,011)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(2,625,505)
118	OTHER UTILITY PLANT	1,997,773,668
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(439,501,621)
120	NUCLEAR FUEL - NET	-
TOTAL NET UTILITY PLANT		<u>\$ 19,143,150,626</u>
<b>2. OTHER PROPERTY AND INVESTMENTS</b>		
121	NONUTILITY PROPERTY	\$ 6,003,644
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION	(326,050)
158	NON-CURRENT PORTION OF ALLOWANCES	126,871,593
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	862,615,166
175	LONG-TERM PORTION OF DERIVATIVE ASSETS	<u>25,393,111</u>
TOTAL OTHER PROPERTY AND INVESTMENTS		<u>\$ 1,020,557,464</u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**Jun 2022**

**3. CURRENT AND ACCRUED ASSETS**

	2022
131 CASH	\$ 324,638,122
132 INTEREST SPECIAL DEPOSITS	-
134 OTHER SPECIAL DEPOSITS	-
135 WORKING FUNDS	-
136 TEMPORARY CASH INVESTMENTS	208,100,000
141 NOTES RECEIVABLE	-
142 CUSTOMER ACCOUNTS RECEIVABLE	685,675,328
143 OTHER ACCOUNTS RECEIVABLE	79,159,628
144 ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(63,320,995)
145 NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146 ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	-
151 FUEL STOCK	-
152 FUEL STOCK EXPENSE UNDISTRIBUTED	-
154 PLANT MATERIALS AND OPERATING SUPPLIES	133,839,412
156 OTHER MATERIALS AND SUPPLIES	-
158 ALLOWANCES	140,141,254
158 LESS: NON-CURRENT PORTION OF ALLOWANCES	(126,871,593)
163 STORES EXPENSE UNDISTRIBUTED	-
164 GAS STORED	564,746
165 PREPAYMENTS	102,364,945
171 INTEREST AND DIVIDENDS RECEIVABLE	2,745,920
173 ACCRUED UTILITY REVENUES	73,098,471
174 MISCELLANEOUS CURRENT AND ACCRUED ASSETS	32,648,083
175 DERIVATIVE INSTRUMENT ASSETS	85,459,358
175 LESS: LONG-TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS	(25,393,111)
TOTAL CURRENT AND ACCRUED ASSETS	\$ 1,652,849,568

**4. DEFERRED DEBITS**

181 UNAMORTIZED DEBT EXPENSE	\$ 52,237,617
182 UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	2,868,309,001
183 PRELIMINARY SURVEY & INVESTIGATION CHARGES	372,631
184 CLEARING ACCOUNTS	258,281
185 TEMPORARY FACILITIES	1,033,131
186 MISCELLANEOUS DEFERRED DEBITS	356,044,776
188 RESEARCH AND DEVELOPMENT	-
189 UNAMORTIZED LOSS ON REACQUIRED DEBT	6,075,271
190 ACCUMULATED DEFERRED INCOME TAXES	121,647,733
TOTAL DEFERRED DEBITS	3,405,978,441
TOTAL ASSETS AND OTHER DEBITS	\$ 25,222,536,099



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**Jun 2022**

<b>5. PROPRIETARY CAPITAL</b>		<u>2022</u>
201	COMMON STOCK ISSUED	\$ 291,458,395
204	PREFERRED STOCK ISSUED	-
207	PREMIUM ON CAPITAL STOCK	591,282,978
210	GAIN ON RETIRED CAPITAL STOCK	-
211	MISCELLANEOUS PAID-IN CAPITAL	802,165,368
214	CAPITAL STOCK EXPENSE	(24,605,640)
216	UNAPPROPRIATED RETAINED EARNINGS	7,008,275,965
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>(9,650,524)</u>
TOTAL PROPRIETARY CAPITAL		<u>\$ 8,658,926,542</u>
<b>6. LONG-TERM DEBT</b>		
221	BONDS	\$ 7,400,000,000
223	ADVANCES FROM ASSOCIATED COMPANIES	-
224	OTHER LONG-TERM DEBT	400,000,000
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	<u>(20,520,546)</u>
TOTAL LONG-TERM DEBT		<u>\$ 7,779,479,454</u>
<b>7. OTHER NONCURRENT LIABILITIES</b>		
227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	\$ 1,393,454,467
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	22,278,644
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	29,065,111
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
244	LONG TERM PORTION OF DERIVATIVE LIABILITIES	8,638,096
230	ASSET RETIREMENT OBLIGATIONS	<u>884,577,956</u>
TOTAL OTHER NONCURRENT LIABILITIES		<u>\$ 2,338,014,274</u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**Jun 2022**

**8. CURRENT AND ACCRUED LIABILITIES**

	2022
231 NOTES PAYABLE	\$ -
232 ACCOUNTS PAYABLE	685,719,178
233 NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234 ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	67,310,901
235 CUSTOMER DEPOSITS	38,056,062
236 TAXES ACCRUED	9,317,500
237 INTEREST ACCRUED	61,324,555
238 DIVIDENDS DECLARED	-
241 TAX COLLECTIONS PAYABLE	8,240,886
242 MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	188,322,282
243 OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	68,224,461
244 DERIVATIVE INSTRUMENT LIABILITIES	25,556,983
244 LESS: LONG-TERM PORTION OF DERIVATIVE LIABILITIES	(8,638,096)
245 DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
	<hr/>
TOTAL CURRENT AND ACCRUED LIABILITIES	\$ 1,143,434,712

**9. DEFERRED CREDITS**

252 CUSTOMER ADVANCES FOR CONSTRUCTION	\$ 128,997,926
253 OTHER DEFERRED CREDITS	471,491,297
254 OTHER REGULATORY LIABILITIES	2,210,266,282
255 ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	12,661,650
257 UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281 ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282 ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	1,973,463,857
283 ACCUMULATED DEFERRED INCOME TAXES - OTHER	505,800,105
	<hr/>
TOTAL DEFERRED CREDITS	5,302,681,117
	<hr/>
TOTAL LIABILITIES AND OTHER CREDITS	\$ 25,222,536,099

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**Jun 2022**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$	3,067,377,755
401	OPERATING EXPENSES	1,708,852,407		
402	MAINTENANCE EXPENSES	160,179,629		
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	472,412,246		
408.1	TAXES OTHER THAN INCOME TAXES	105,828,257		
409.1	INCOME TAXES	64,589,511		
410.1	PROVISION FOR DEFERRED INCOME TAXES	102,149,057		
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(64,383,957)		
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(444,421)		
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-		
	TOTAL OPERATING REVENUE DEDUCTIONS			<u>2,549,182,729</u>
	NET OPERATING INCOME			518,195,026

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-		
417	REVENUES OF NONUTILITY OPERATIONS	-		
417.1	EXPENSES OF NONUTILITY OPERATIONS	(2,848,604)		
418	NONOPERATING RENTAL INCOME	19,089		
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-		
419	INTEREST AND DIVIDEND INCOME	6,805,329		
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	41,700,699		
421	MISCELLANEOUS NONOPERATING INCOME	165,754		
421.1	GAIN ON DISPOSITION OF PROPERTY	-		
	TOTAL OTHER INCOME	<u>45,842,267</u>		
421.2	LOSS ON DISPOSITION OF PROPERTY	-		
425	MISCELLANEOUS AMORTIZATION	125,024		
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	<u>17,541,552</u>		
	TOTAL OTHER INCOME DEDUCTIONS	<u>\$ 17,666,576</u>		
408.2	TAXES OTHER THAN INCOME TAXES	421,993		
409.2	INCOME TAXES	1,054,752		
410.2	PROVISION FOR DEFERRED INCOME TAXES	40,963,136		
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	<u>(37,459,854)</u>		
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	<u>\$ 4,980,027</u>		
	TOTAL OTHER INCOME AND DEDUCTIONS		\$	<u>23,195,664</u>
	INCOME BEFORE INTEREST CHARGES			541,390,690
	EXTRAORDINARY ITEMS AFTER TAXES			-
	NET INTEREST CHARGES*			<u>131,514,309</u>
	NET INCOME		\$	<u><u>409,876,381</u></u>

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$12,714,576)

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**Jun 2022**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$ 6,598,399,584
NET INCOME (FROM PRECEDING PAGE)	409,876,381
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	-
DIVIDENDS DECLARED - COMMON STOCK	
OTHER RETAINED EARNINGS ADJUSTMENTS	
RETAINED EARNINGS AT END OF PERIOD	<u><u>\$ 7,008,275,965</u></u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
June 30, 2022

<b>(a) Amounts and Kinds of Stock Authorized:</b>				
Common Stock		255,000,000	shares	Without Par Value
<b>Amounts and Kinds of Stock Outstanding:</b>				
Common Stock		116,583,358	shares	291,458,395

**(b) Brief Description of Mortgage:**

Full information as to this item is given in Decision Nos. 93-09-069, 04-01-009, 06-05-015, 08-07-029, 10-10-023, 12-03-005, 15-08-011, 18-02-012, and 20-04-015 to which references are hereby made.

**(c) Number and Amount of Bonds Authorized and Issued:**

First Mortgage Bonds:	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid as of Q4' 2021
5.35% Series BBB, due 2035	05-19-05	250,000,000	250,000,000	13,375,000
6.00% Series DDD, due 2026	06-08-06	250,000,000	250,000,000	15,000,000
6.125% Series FFF, due 2037	09-20-07	250,000,000	250,000,000	15,312,500
6.00% Series GGG, due 2039	05-14-09	300,000,000	300,000,000	18,000,000
5.35% Series HHH, due 2040	05-13-10	250,000,000	250,000,000	13,375,000
4.50% Series III, due 2040	08-26-10	500,000,000	500,000,000	22,500,000
3.00% Series JJJ, due 2021	08-18-11	-	-	10,500,000
3.95% Series LLL, due 2041	11-17-11	250,000,000	250,000,000	9,875,000
4.30% Series MMM, due 2042	03-22-12	250,000,000	250,000,000	10,750,000
3.60% Series NNN, due 2023	09-09-13	450,000,000	450,000,000	16,200,000
1.9140% Series PPP, due 2022	03-12-15	-	-	854,496
2.50% Series QQQ, due 2026	05-19-16	500,000,000	500,000,000	12,500,000
3.75% Series RRR, due 2047	06-08-17	400,000,000	400,000,000	15,000,000
4.15% Series SSS, due 2048	05-17-18	400,000,000	400,000,000	16,600,000
4.10% Series TTT, due 2049	05-31-19	400,000,000	400,000,000	16,400,000
3.32% Series UUU, due 2050	04-07-20	400,000,000	400,000,000	13,280,000
1.70% Series VVV, due 2030	09-28-20	800,000,000	800,000,000	13,713,333
2.95% Series WWW, due 2051	08-13-21	750,000,000	750,000,000	-
3.00% Series XXX, due 2032	03-11-22	500,000,000	500,000,000	-
3.70% Series YYY, due 2052	03-11-22	500,000,000	500,000,000	-
<b>Total First Mortgage Bonds:</b>		<b>7,400,000,000</b>	<b>7,400,000,000</b>	<b>233,235,329</b>
<b>Total Bonds:</b>		<b>7,400,000,000</b>	<b>7,400,000,000</b>	<b>233,235,329</b>
1.893% Term Loan, due 2024	02-18-22	200,000,000	200,000,000	-
1.893% Term Loan, due 2024	05-18-22	200,000,000	200,000,000	-
<b>TOTAL LONG-TERM DEBT</b>		<b>7,600,000,000</b>	<b>7,600,000,000</b>	<b>233,235,329</b>

**SAN DIEGO GAS & ELECTRIC COMPANY  
FINANCIAL STATEMENT**

June 30, 2022

Other Indebtedness	Date of Issue	Date of Maturity	Interest Rate	Outstanding	Interest Paid 2021
Commercial Paper & ST Bank Loans	Various	Various	Various	-	\$1,818,092

Amounts and Rates of Dividends Declared:

The amounts and rates of dividends during the past five fiscal years are as follows:

Preferred Stock	Shares Outstanding	2017	2018	2019	2020	2021
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

Common Stock	2017	2018	2019	2020	2021
Dividend to Parent [1]	450,000,000	250,000,000	-	200,000,000	300,000,000

[1] San Diego Gas & Electric Company dividend to parent.

## **APPENDIX B**

### **STATEMENT OF PRESENTLY EFFECTIVE ELECTRIC RATES**



San Diego Gas & Electric Company  
San Diego, California

Revised	Cal. P.U.C. Sheet No.	37163-E
Canceling	Revised	Cal. P.U.C. Sheet No.
		36922-E

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Sheet 1

The following sheets contain all the effective rates and rules affecting rates, service and information relating thereto, in effect on the date indicated herein.

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(Continued)

1C7

Advice Ltr. No. 4129-E

Decision No. \_\_\_\_\_

Issued by  
**Dan Skopec**  
Senior Vice President  
Regulatory Affairs

Submitted Dec 30, 2022

Effective Jan 1, 2023

Resolution No. E-5217

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T





San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 35978-E  
Canceling Revised Cal. P.U.C. Sheet No. 35916-E

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(Continued)

2C5  
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Decision No. 21-10-012

Issued by  
**Dan Skopec**  
Vice President  
Regulatory Affairs

Submitted Feb 4, 2022  
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Resolution No.



San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 35701-E  
Canceling Revised Cal. P.U.C. Sheet No. 35486-E

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3C5	Issued by	Submitted	Dec 28, 2021
Advice Ltr. No. 3923-E	<b>Dan Skopec</b>	Effective	Jan 1, 2022
Decision No. D.21-12-029	Vice President Regulatory Affairs	Resolution No.	



San Diego Gas & Electric Company  
San Diego, California

Revised	Cal. P.U.C. Sheet No.	36881-E
Canceling	Revised	Cal. P.U.C. Sheet No.
		35649-E

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(Continued)

4C5

Advice Ltr. No. 4069-E

Decision No. 22-08-024

Issued by  
**Dan Skopec**  
Vice President  
Regulatory Affairs

Submitted Sep 6, 2022

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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 37164-E  
Canceling Revised Cal. P.U.C. Sheet No. 36895-E

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(Continued)

5C8 Issued by Submitted Dec 30, 2022  
Advice Ltr. No. 4129-E Dan Skopec Effective Jan 1, 2023  
Decision No. Senior Vice President Regulatory Affairs Resolution No. E-5217



San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 37165-E  
Canceling Revised Cal. P.U.C. Sheet No. 36906-E

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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 37166-E  
Canceling Revised Cal. P.U.C. Sheet No. 36907-E

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Advice Ltr. No. 4129-E

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San Diego, California

Revised Cal. P.U.C. Sheet No. 37167-E  
Canceling Revised Cal. P.U.C. Sheet No. 36908-E

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San Diego Gas & Electric Company  
San Diego, California

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Canceling Revised Cal. P.U.C. Sheet No. 31945-E

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San Diego, California

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San Diego, California

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Advice Ltr. No. 3994-E

Decision No. \_\_\_\_\_

Issued by  
**Dan Skopec**  
Vice President  
Regulatory Affairs

Submitted Apr 29, 2022

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Resolution No. \_\_\_\_\_



San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 35619-E  
Canceling Revised Cal. P.U.C. Sheet No. 32143-E

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Issued by

Submitted

Nov 24, 2021

Advice Ltr. No. 3893-E

**Dan Skopec**

Effective

Dec 24, 2021

Vice President

Decision No. Senate Bill  
No. 479

Regulatory Affairs

Resolution No.



San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 36867-E  
Canceling Revised Cal. P.U.C. Sheet No. 35483-E

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San Diego Gas & Electric Company  
San Diego, California

Original Cal. P.U.C. Sheet No. 31176-E  
Canceling Cal. P.U.C. Sheet No.

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(Continued)

16C15

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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 36873-E  
Canceling Revised Cal. P.U.C. Sheet No. 34139-E

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Resolution No. \_\_\_\_\_

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## **APPENDIX C**

### **STATEMENT OF PROPOSED ELECTRIC RATE CHANGES**

**Table 1****ELECTRIC RATES EFFECTIVE ON 6/1/22<sup>1</sup> AND WITH PROPOSED 2024 GRC PHASE 2**

<b>Customer Class</b>	<b>6/1/22 Effective Rates (¢/kWh)</b>	<b>2024 GRC Phase 2 Proposed Rates (¢/kWh)</b>	<b>Rate Change (¢/kWh)</b>	<b>Percentage Rate Change (%)</b>
Residential	34.034	34.018	-0.016	-0.05%
Small Commercial	31.877	31.945	0.068	0.21%
Medium Commercial	0.000	29.808	29.808	0.00%
Large C&I	28.472	28.211	-0.261	-0.92%
Agricultural	22.709	23.045	0.336	1.48%
Lighting	28.835	28.748	-0.087	-0.30%
System Total	30.510	30.583	0.073	0.24%

<sup>1</sup> Per Advice Letter 4004-E.

Totals may not sum due to rounding.

**Table 2****ELECTRIC RATE REVENUES EFFECTIVE ON 6/1/22<sup>1</sup> AND WITH PROPOSED 2024 GRC PHASE 2**

<b>Customer Class</b>	<b>6/1/22 Effective Rates Revenue (\$Million)</b>	<b>2024 GRC Phase 2 Proposed Revenue (\$Million)</b>	<b>Rate Revenue Change (\$Million)</b>	<b>Percentage Rate Revenue Change (%)</b>
Residential	1,644	1,643	-1	-0.06%
Small Commercial	540	484	-55	-10.25%
Medium Commercial	0	638	638	0.00%
Large C&I	1,708	1,139	-569	-33.32%
Agricultural	66	67	1	1.69%
Lighting	21	21	0	-0.32%
System Total	3,979	3,992	13	0.34%

<sup>1</sup> Per Advice Letter 4004-E.

Totals may not sum due to rounding.

## **APPENDIX D**

### **STATEMENT OF ORIGINAL COST AND DEPRECIATION RESERVE**

**SAN DIEGO GAS & ELECTRIC COMPANY**

**COST OF PROPERTY AND  
DEPRECIATION RESERVE APPLICABLE THERETO  
AS OF JUNE 30, 2022**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>ELECTRIC DEPARTMENT</b>			
302	Franchises and Consents	222,841.36	202,900.30
303	Misc. Intangible Plant	89,259,829.77	66,822,664.95
	Intangible Contra Accounts	(979,446.23)	(760,897.71)
	<b>TOTAL INTANGIBLE PLANT</b>	<b>88,503,224.90</b>	<b>66,264,667.54</b>
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	91,430,573.97	57,658,995.31
312	Boiler Plant Equipment	165,040,942.75	104,396,312.32
314	Turbogenerator Units	133,511,708.78	71,452,785.65
	Palomar Contra E-314	(772,160.26)	(361,921.94)
315	Accessory Electric Equipment	87,059,340.72	56,808,492.36
316	Miscellaneous Power Plant Equipment	67,401,055.52	24,212,796.62
	Palomar Contra E-316	(849,751.57)	(350,796.43)
	<b>TOTAL STEAM PRODUCTION</b>	<b>557,348,228.20</b>	<b>313,863,182.18</b>
340.1	Land	224,368.91	0.00
340.2	Land Rights	2,427.96	2,427.96
341	Structures and Improvements	24,895,662.62	13,756,636.48
342	Fuel Holders, Producers & Accessories	21,651,513.75	11,555,213.96
343	Prime Movers	94,666,257.32	60,190,563.41
344	Generators	337,297,763.65	173,793,635.99
345	Accessory Electric Equipment	33,068,037.59	20,393,400.82
346	Miscellaneous Power Plant Equipment	69,097,387.01	24,263,175.37
	<b>TOTAL OTHER PRODUCTION</b>	<b>580,903,418.81</b>	<b>303,955,053.99</b>
	<b>TOTAL ELECTRIC PRODUCTION</b>	<b>1,138,251,647.01</b>	<b>617,818,236.17</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	83,853,144.40	0.00
350.2	Land Rights	172,628,084.61	31,096,206.20
352	Structures and Improvements	756,735,759.78	131,005,427.73
353	Station Equipment	2,213,286,343.43	568,587,140.05
354	Towers and Fixtures	931,990,468.28	265,745,491.10
355	Poles and Fixtures	1,003,322,161.47	192,609,404.37
355	Pole retirement error correction-top side	0.00	0.00
356	Overhead Conductors and Devices	878,484,419.92	297,138,941.89
357	Underground Conduit	565,192,403.94	108,905,445.90
358	Underground Conductors and Devices	568,922,262.54	108,714,474.27
359	Roads and Trails	385,815,821.80	58,647,153.31
	TOTAL TRANSMISSION	7,560,230,870.17	1,762,449,684.82
360.1	Land	17,456,813.30	0.00
360.2	Land Rights	98,849,094.74	51,643,185.23
361	Structures and Improvements	12,109,427.39	2,856,739.30
362	Station Equipment	678,165,199.64	297,048,187.94
363	Storage Battery Equipment	211,513,392.09	79,643,424.55
364	Poles, Towers and Fixtures	1,085,016,675.40	317,674,606.79
364	Pole retirement error correction-top side	0.00	0.00
365	Overhead Conductors and Devices	1,254,019,321.85	267,620,779.77
366	Underground Conduit	1,737,977,213.92	633,494,001.26
367	Underground Conductors and Devices	2,068,960,416.99	1,068,944,813.87
368.1	Line Transformers	781,812,660.29	292,319,901.43
368.2	Protective Devices and Capacitors	37,111,272.00	18,205,111.70
369.1	Services Overhead	332,281,591.27	101,385,253.64
369.2	Services Underground	417,761,481.53	287,784,608.32
370.1	Meters	218,648,623.00	147,368,782.26
370.2	Meter Installations	76,804,743.61	41,090,488.23
371	Installations on Customers' Premises	75,231,652.64	34,428,685.46
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	36,846,589.31	24,491,750.18
		0.00	(6,307,433.66)
	TOTAL DISTRIBUTION PLANT	9,140,566,168.97	3,659,692,886.27
389.1	Land	7,312,142.54	0.00
389.2	Land Rights	0.00	0.00
390	Structures and Improvements	45,469,034.54	30,298,884.08
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	58,145.67	27,624.19
393	Stores Equipment	46,031.37	7,315.17
394.1	Portable Tools	40,849,697.08	13,359,395.82
394.2	Shop Equipment	278,147.42	237,649.98
395	Laboratory Equipment	5,362,045.10	1,815,131.26
396	Power Operated Equipment	60,528.93	117,501.67
397	Communication Equipment	442,518,744.17	183,495,195.20
398	Miscellaneous Equipment	3,207,227.05	1,453,430.36
	TOTAL GENERAL PLANT	545,161,743.87	230,812,127.73

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	TOTAL ELECTRIC PLANT	<u>18,472,713,654.92</u>	<u>6,337,037,602.53</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>GAS PLANT</b>			
302	Franchises and Consents	86,104.20	86,104.20
303	Miscellaneous Intangible Plant	0.00	0.00
	<b>TOTAL INTANGIBLE PLANT</b>	<b>86,104.20</b>	<b>86,104.20</b>
360.1	Land	0.00	0.00
361	Structures and Improvements	0.00	0.00
362.1	Gas Holders	0.00	0.00
362.2	Liquefied Natural Gas Holders	0.00	0.00
363	Purification Equipment	0.00	0.00
363.1	Liquefaction Equipment	0.00	0.00
363.2	Vaporizing Equipment	0.00	0.00
363.3	Compressor Equipment	0.00	0.00
363.4	Measuring and Regulating Equipment	0.00	0.00
363.5	Other Equipment	0.00	0.00
363.6	LNG Distribution Storage Equipment	2,168,803.11	1,541,605.21
	<b>TOTAL STORAGE PLANT</b>	<b>2,168,803.11</b>	<b>1,541,605.21</b>
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	3,514,781.26	1,745,964.50
366	Structures and Improvements	23,292,930.37	12,423,904.11
367	Mains	585,448,755.66	109,682,491.36
368	Compressor Station Equipment	105,164,120.47	78,142,633.17
369	Measuring and Regulating Equipment	29,960,636.65	19,624,974.45
371	Other Equipment	2,842,373.52	442,297.39
	<b>TOTAL TRANSMISSION PLANT</b>	<b>754,872,741.68</b>	<b>222,062,264.98</b>
374.1	Land	1,514,272.84	0.00
374.2	Land Rights	8,532,209.57	7,658,860.46
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	1,578,679,217.02	480,398,927.02
376	Top-side retirement adjustment	(3,359,331.00)	(3,359,331.00)
378	Measuring & Regulating Station Equipment	21,240,712.54	10,474,212.04
380	Distribution Services	572,824,534.57	315,921,867.92
380	Top-side retirement adjustment	(893,247.00)	(893,247.00)
381	Meters and Regulators	190,435,200.00	87,859,743.90
382	Meter and Regulator Installations	132,414,957.86	53,969,957.82
385	Ind. Measuring & Regulating Station Equipment	1,516,810.70	1,362,935.39
386	Other Property On Customers' Premises	0.00	0.00
387	Other Equipment	11,397,017.90	7,245,930.24
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,514,345,801.91</b>	<b>960,701,109.89</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	0.00	0.00
392.2	Transportation Equipment - Trailers	0.00	0.00
394.1	Portable Tools	25,265,338.01	5,536,602.51
394.2	Shop Equipment	42,767.98	13,288.57
395	Laboratory Equipment	0.00	0.00
396	Power Operated Equipment	0.00	0.00
397	Communication Equipment	2,256,363.98	1,205,344.53
398	Miscellaneous Equipment	1,226,254.36	206,556.53
	TOTAL GENERAL PLANT	28,790,724.33	6,961,792.14
101	TOTAL GAS PLANT	3,300,264,175.23	1,191,352,876.42
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant	10,680,722.45	1,363,026.21
303	Miscellaneous Intangible Plant	843,639,681.12	374,858,765.75
	Common Contra Account	(4,128,951.21)	(2,451,738.26)
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.1	Land	7,494,796.01	0.00
389.2	Land Rights	27,776.34	27,776.34
390	Structures and Improvements	578,496,609.48	204,833,446.85
391.1	Office Furniture and Equipment - Other	41,416,974.66	15,062,842.61
	Common Contra Account	(331,887.00)	0.00
391.2	Office Furniture and Equipment - Computer E	126,479,933.52	67,972,085.38
	Common Contra Account	(19,579.43)	(15,663.00)
392.1	Transportation Equipment - Autos	406,252.33	297,289.45
392.2	Transportation Equipment - Trailers	107,977.72	21,674.54
392.3	Transportation Equipment - Aviation	12,139,287.63	5,213,079.78
393	Stores Equipment	332,982.68	80,574.97
394.1	Portable Tools	1,520,840.18	707,349.19
394.2	Shop Equipment	142,759.33	100,023.79
394.3	Garage Equipment	2,140,794.21	737,419.55
395	Laboratory Equipment	1,731,094.98	1,055,148.58
396	Power Operated Equipment	0.00	0.00
397	Communication Equipment	366,899,963.91	140,237,915.56
398	Miscellaneous Equipment	3,460,808.99	821,339.64
118.1	TOTAL COMMON PLANT	1,992,638,837.90	810,922,356.93
	TOTAL ELECTRIC PLANT	18,472,713,654.92	6,337,037,602.53
	TOTAL GAS PLANT	3,300,264,175.23	1,191,352,876.42
	TOTAL COMMON PLANT	1,992,638,837.90	810,922,356.93
101 & 118.1	TOTAL	23,765,616,668.05	8,339,312,835.88
101	PLANT IN SERV-SONGS FULLY RECOVER	0.00	0.00
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	0.00	0.00



<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
	Gas	0.00	0.00
	Common	0.00	0.00
		<hr/> 0.00	<hr/> 0.00

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	PLANT IN SERV-CLOUD CONTRA		
	Electric	0.00	0.00
	Common	(10,680,722.45)	(1,363,026.20)
		<u>(10,680,722.45)</u>	<u>(1,363,026.20)</u>
101	PLANT IN SERV-PP TO SAP OUT OF BAL		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
118	PLANT IN SERV-COMMON NON-RECON		
	Common - Transferred Asset Adjustment	(1,494,846.06)	(1,494,846.06)
		<u>(1,494,846.06)</u>	<u>(1,494,846.06)</u>
101	Accrual for Retirements		
	Electric	(12,350,929.10)	(12,350,929.10)
	Gas	(1,428,203.23)	(1,428,203.23)
		<u>(1,428,203.23)</u>	<u>(1,428,203.23)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	(13,779,132.33)	(13,779,132.33)
		<u>(13,779,132.33)</u>	<u>(13,779,132.33)</u>
102	Electric	0.00	0.00
	Gas	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT PURCHASED OR SOLD	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
104	Electric	112,194,000.02	33,779,693.07
	Gas	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT LEASED TO OTHERS	112,194,000.02	33,779,693.07
		<u>112,194,000.02</u>	<u>33,779,693.07</u>
105	Plant Held for Future Use		
	Electric	0.00	0.00
	Gas	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT HELD FOR FUTURE USE	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
107	Construction Work in Progress		
	Electric	1,253,565,440.41	
	Gas	164,701,850.67	
	Common	350,439,416.36	
		<u>350,439,416.36</u>	
	TOTAL CONSTRUCTION WORK IN PROGRESS	1,768,706,707.44	0.00
		<u>1,768,706,707.44</u>	<u>0.00</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
108.5	Accumulated Nuclear Decommissioning Electric	0.00	861,706,456.21
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0.00	861,706,456.21
101.1	ELECTRIC CAPITAL LEASES	1,307,422,019.46	101,174,780.56
118.1	COMMON CAPITAL LEASE	86,410,041.13	26,682,140.75
		1,393,832,060.59	127,856,921.31
143	FAS 143 ASSETS - Legal Obligation	5,644,907.38	(853,297,371.03)
	SONGS Plant Closure - FAS 143 contra	0.00	0.00
	FIN 47 ASSETS - Non-Legal Obligation	174,391,052.31	56,313,382.72
143	FAS 143 ASSETS - COR - Legal Obligation	0.00	#####
	TOTAL FAS 143	180,035,959.69	#####
	UTILITY PLANT TOTAL	27,194,430,694.95	6,459,423,397.83

**APPENDIX E**  
**SUMMARY OF EARNINGS**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**SUMMARY OF EARNINGS**  
**Jun 2022**  
**(\$ IN MILLIONS)**

Line No.	Item	Amount
1	Operating Revenue	\$ 3,067
2	Operating Expenses	<u>2,549</u>
3	Net Operating Income	<u><u>\$ 518</u></u>
4	Weighted Average Rate Base	\$ 13,250
5	Rate of Return*	7.55%
	*Authorized Cost of Capital	

## **APPENDIX F**

### **STATE, COUNTIES, AND CITIES SERVICE LIST**

State of California  
Attorney General's Office  
P.O. Box 944255  
Sacramento, CA 94244-2550

Naval Facilities Engineering  
Command  
Navy Rate Intervention  
1314 Harwood Street SE  
Washing Navy Yard, DC 20374

City of Carlsbad  
Attn. City Attorney  
1200 Carlsbad Village Drive  
Carlsbad, CA 92008-19589

City of Chula Vista  
Attn. City Attorney  
276 Fourth Ave  
Chula Vista, Ca 91910-2631

City of Dana Point  
Attn. City Attorney  
33282 Golden Lantern  
Dana Point, CA 92629

City of Del Mar  
Attn. City Clerk  
1050 Camino Del Mar  
Del Mar, CA 92014

City of Encinitas  
Attn. City Attorney  
505 S. Vulcan Ave.  
Encinitas, CA 92024

City of Escondido  
Attn. City Attorney  
201 N. Broadway  
Escondido, CA 92025

City of Imperial Beach  
Attn. City Clerk  
825 Imperial Beach Blvd  
Imperial Beach, CA 92032

City of Laguna Beach  
Attn. City Clerk  
505 Forest Ave  
Laguna Beach, CA 92651

State of California  
Attn. Director Dept of General  
Services  
PO Box 989052  
West Sacramento, CA 95798-9052

Alpine County  
Attn. County Clerk  
99 Water Street, P.O. Box 158  
Markleeville, CA 96120

City of Carlsbad  
Attn. Office of the County Clerk  
1200 Carlsbad Village Drive  
Carlsbad, CA 92008-19589

City of Coronado  
Attn. Office of the City Clerk  
1825 Strand Way  
Coronado, CA 92118

City of Dana Point  
Attn. City Clerk  
33282 Golden Lantern  
Dana Point, CA 92629

City of El Cajon  
Attn. City Clerk  
200 Civic Way  
El Cajon, CA 92020

City of Encinitas  
Attn. City Clerk  
505 S. Vulcan Ave.  
Encinitas, CA 92024

City of Fallbrook  
Chamber of Commerce  
Attn. City Clerk  
111 S. Main Avenue  
Fallbrook, CA 92028

City of Imperial Beach  
Attn. City Attorney  
825 Imperial Beach Blvd  
Imperial Beach, CA 92032

City of Laguna Beach  
Attn. City Attorney  
505 Forest Ave  
Laguna Beach, CA 92651

Department of U.S. Administration  
General Services Administration  
300 N. Los Angeles St. #3108  
Los Angeles, CA 90012

Borrego Springs Chamber of  
Commerce Attn. City Clerk  
786 Palm Canyon Dr  
PO Box 420  
Borrego Springs CA 92004-0420

City of Chula Vista  
Attn: Office of the City Clerk  
276 Fourth Avenue  
Chula Vista, California 91910-2631

City of Coronado  
Attn. City Attorney  
1825 Strand Way  
Coronado, CA 92118

City of Del Mar  
Attn. City Attorney  
1050 Camino Del Mar  
Del Mar, CA 92014

City of El Cajon  
Attn. City Attorney  
200 Civic Way  
El Cajon, CA 92020

City of Escondido  
Attn. City Clerk  
201 N. Broadway  
Escondido, CA 92025

City of Fallbrook  
Chamber of Commerce  
Attn. City Attorney  
111 S. Main Avenue  
Fallbrook, CA 92028

Julian Chamber of Commerce  
P.O. Box 1866  
2129 Main Street  
Julian, CA

City of Laguna Niguel  
Attn. City Attorney  
30111 Crown Valley Parkway  
Laguna Niguel, California 92677

City of Laguna Niguel  
Attn. City Clerk  
30111 Crown Valley Parkway  
Laguna Niguel, California 92677

City of Lakeside  
Attn. City Clerk  
9924 Vine Street  
Lakeside CA 92040

City of La Mesa  
Attn. City Attorney  
8130 Allison Avenue  
La Mesa, CA 91941

City of La Mesa  
Attn. City Clerk  
8130 Allison Avenue  
La Mesa, CA 91941

City of Lemon Grove  
Attn. City Clerk  
3232 Main St.  
Lemon Grove, CA 92045

City of Lemon Grove  
Attn. City Attorney  
3232 Main St.  
Lemon Grove, CA 92045

City of Mission Viejo  
Attn: City Clerk  
200 Civic Center  
Mission Viejo, CA 92691

City of Mission Viejo  
Attn: City Attorney  
200 Civic Center  
Mission Viejo, CA 92691

City of National City  
Attn. City Clerk  
1243 National City Blvd  
National City, CA 92050

City of National City  
Attn. City Attorney  
1243 National City Blvd  
National City, CA 92050

City of Oceanside  
Attn. City Clerk  
300 N. Coast Highway  
Oceanside, CA 92054-2885

City of Oceanside  
Attn. City Attorney  
300 N. Coast Highway  
Oceanside, CA 92054-2885

County of Orange  
Attn. County Counsel  
P.O. Box 1379  
Santa Ana, CA 92702

County of Orange  
Attn. County Clerk  
12 Civic Center Plaza, Room 101  
Santa Ana, CA 92701

City of Poway  
Attn. City Clerk  
P.O. Box 789  
Poway, CA 92064

City of Poway  
Attn. City Attorney  
P.O. Box 789  
Poway, CA 92064

City of Ramona  
Attn. City Clerk  
960 Main Street  
Ramona, CA 92065

City of Ramona  
Attn. City Attorney  
960 Main Street  
Ramona, CA 92065

City of San Diego  
Attn. Mayor  
202 C Street, 11<sup>th</sup> Floor  
San Diego, CA 92101

City of San Clemente  
Attn. City Clerk  
100 Avenida Presidio  
San Clemente, CA 92672

City of San Clemente  
Attn. City Attorney  
100 Avenida Presidio  
San Clemente, CA 92672

County of San Diego  
Attn. County Counsel  
1600 Pacific Hwy  
San Diego, CA 92101

County of San Diego  
Attn. County Clerk  
P.O. Box 121750  
San Diego, CA 92101

City of San Diego  
Attn. City Attorney  
1200 Third Ave.  
Suite 1620  
San Diego, CA 92101

City of San Diego  
Attn. City Clerk  
202 C Street, 2<sup>nd</sup> Floor  
San Diego, CA 92101

City of San Marcos  
Attn. City Attorney  
1 Civic Center Dr.  
San Marcos, CA 92069

City of San Marcos  
Attn. City Clerk  
1 Civic Center Dr.  
San Marcos, CA 92069

City of Santee  
Attn. City Clerk  
10601 Magnolia Avenue  
Santee, CA 92071

City of Santee  
Attn. City Attorney  
10601 Magnolia Avenue  
Santee, CA 92071

City of Solana Beach  
Attn. City Attorney  
635 S. Highway 101  
Solana Beach, CA 92075



Spring Valley Chamber of  
Commerce  
Attn. City Clerk  
3322 Sweetwater Springs Blvd,  
Ste. 202  
Spring Valley, CA 91977-3142

Valley Center Chamber of  
Commerce  
Attn. City Clerk  
P.O. Box 8  
Valley Center, CA 92082

City of Vista  
Attn. City Attorney  
200 Civic Center Drive, Bldg. K  
Vista, CA 92084

City of Vista  
Attn. City Clerk  
200 Civic Center Drive  
Vista, CA 92084

City of Aliso Viejo  
12 Journey  
Aliso Viejo, CA 92656